

7. An abrasive material comprising a core and a polishing layer, wherein said polishing layer comprises a flexible layer formed on the surface of the core and abrasive particles.

8. An abrasive material according to claim 7 wherein said core is made of a porous synthetic foamed resin.

9. An abrasive material according to claim 7 wherein said flexible layer contains abrasive particles.

10. An abrasive material according to claim 8 wherein said flexible layer contains abrasive particles.

11. An abrasive material according to claim 7 wherein said polishing layer comprises multiple layers.

12. An abrasive material according to claim 8 wherein said polishing layer comprises multiple layers.

13. An abrasive material according to claim 9 wherein said polishing layer comprises multiple layers

14. An abrasive material according to claim 7 wherein said flexible layer comprises an emulsion adhesive, the abrasive particles are attached onto the emulsion adhesive and the emulsion adhesive is subjected to a heating and drying process.

15. An abrasive material according to claim 8 wherein said flexible layer comprises an emulsion adhesive, the abrasive particles are attached onto the emulsion adhesive and the emulsion adhesive is subjected to a heating and drying process.